

APPENDIX E
DESK REFERENCE GUIDE FOR PROMPT PAYMENT ACT (PPA)
FOR VENDOR PAY OFFICES

TYPE PAYMENT	SUBJECT TO PPA	PAYMENT PERIOD	CLOCK STARTS	INTEREST DUE	INVOICE REQUIRED	PPA REPORT
Adjudicated claims. See Claims						
Advance Payments						
A. Under financing contracts, including advance payments under construction and architect/engineer contracts.	No. Except construction and architect/engineer contracts.	7-10 days, except 30 days on construction and architect/engineer contracts.	Day after an approved, proper payment request reaches the designated agency office. (Note: The designated agency office may be an audit agency or the contracting officer; since the payment request must be approved, the paying office is not usually the designated agency office.)	Interest is due only on construction or architect/engineer contracts; all other financing contracts are exempt from PPA and interest.	A payment request, not an invoice.	Construction and architect/engineer advances are reported under subject to PPA. all others are reported under total disbursements only.
B. Advance payments for subscriptions.						
(1) When the check is to accompany the order for the subscription.	No.	As soon as possible after the order reaches the paying office.	When the order reaches the paying office.	No.	Use the subscription request as the invoice.	Reported under total disbursements only.
(2) When the order has been sent without the payment and the vendor sends an invoice.	Yes.	30 days.	The day after the invoice reaches the designated agency office.	Interest is computed from the 31st day through the date the payment is issued.	Yes.	Reported under disbursements subject to PPA.
NOTE: These are advance payments because payment is made before all issues of the subscription are received. Use an "Exception" type receiving report by obtaining confirmation from the ordering organization that the subscription has started and that they will tell you if there are any problems with the subscription. With this method, do not obtain a receiving report at the end of the subscription.						
C. Advance payments for tuition or training.						
(1) If payment is required before the class (meeting, or seminar) begins.	No.	Payment must reach the training organization before the class (meeting) begins. These are not early payments.	As soon as the paying office receives a proper request, usually a DD Form 1556 for both military and civilians. If the cost of the training for any one course (class/meeting) is \$25,000 or less, a contract is not necessary. Courses of \$25,001 or more require a contract.	No.	No.	Reported under total disbursements only.
(2) If payment is made after classes (meetings) begin but before they are completed.	Yes.	30 days.	Day after the invoice reaches the designated agency office.	Yes. Interest is computed from the day after the payment due date through the date the check is issued.	Yes	Reported under disbursement subject to PPA.
(3) Payments made after classes (meetings) are completed are not advances. They are treated as "Regular" 30-day payments.	Yes.	30 days.	From the day after the later of: (1) Invoice receipt in the designated agency office, or (2) The earlier of actual or constructive acceptance (Note: Constructive acceptance is the 7th day after the session ends.)	Interest is computed from the day after the payment due date through the date the payment is made.	Yes.	Reported under disbursements subject to PPA.

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Advertising payments, such as in newspapers, magazines, on TV or radio.	Yes.	30 days.	From the day after the later of: (1) Invoice receipt in the designated agency office, or (2) The earlier of actual or constructive acceptance. (Note: Constructive acceptance is the 7th day after the ad appeared if a single ad is being paid for. Constructive acceptance is the 7th day after the end of the billing period if a fee is being charged for all ads run or broadcast during a specified period.)	Interest is computed from the day after the due date through the date payment is made.	Yes. (Note: Invoices may be sent to the project officer; that office then becomes the designated agency office.)	Reported under disbursements subject to PPA.
After-the Fact ratifications.	Yes.	30 days. (Note: If the U.S. Government is responsible for the need to ratify and since the vendor has usually waited quite some time for payment while the ratification process took place, these payments are made as soon as possible and are not reported as early payments.)	The day after the contracting officer signs the procurement document, if goods or services have been delivered and accepted. (Note: Acceptance has usually occurred, which is one of the reasons the contracting officer issues the ratification.)	Interest is due from the 31st day after acceptance through the day payment is made.	Yes. (Note: The invoice has usually been in the paying office since delivery or service completion; the invoice is usually what triggers the ratification process.)	Reported under disbursements subject to PPA.
Agricultural products, such as fresh fruits and vegetables	Yes.	10 days.	From the day after the date of delivery.	Interest is computed from the day after the payment due date through the date payment is made.	Yes. Use a delivery ticket, stamped by the receiving activity with fill-in-the blank information and signed, as both the invoice and receiving report.	Reported under disbursements subject to PPA.
Apprehension/ confinement payments:						
(1) Rewards (Note: Either a reward or reimbursement for actual apprehension costs can be paid, not both. The maximum reward is \$50; the maximum reimbursement is \$75.) Persons not eligible for rewards: A. Federal employees B. Persons who just give information to others. C. Anyone who merely influences the person to surrender.	Yes. (Note: Federal employees (civilian and military) are not entitled to rewards for apprehending and detaining absentees, deserters, or escaped military prisoners.)	30 days.	Day after the military or federal law enforcement officer approves the payment.	Interest is computed from the day after the payment due date through the date payment is made.	No. A signed, dated approval document from the military or federal law enforcement officer serves as both the authorizing document and the receiving report.	Reported under disbursements subject to PPA.

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(2) Confinement costs.	Yes, unless to another Federal agency or to a Federal employee.	30 days. Not later than 15 days to another Federal agency.	Day after the later of: (1) A payment request is received by the military or Federal law enforcement agency, or (2) The prisoner is turned over to military or Federal law officers.	Interest is computed from the day after the payment due date through the date payment is made.	A request for payment, approved and signed by the approving military or Federal law enforcement officer, can serve as both the invoice and receiving report.	Reported under disbursements subject to PPA.
Arbitrator/attorney fees.	Yes, unless to another Federal agency or to a Federal employee.	30 days. Within 15 days to another Federal agency.	The day after the later of: (1) The invoice is received in the designated agency office, or (2) The legal services are completed.	Interest is computed from the day after the payment due date through the day payment is made. (Note: Interest is not due to another Federal agency.)	Yes. The project officer (such as the EEO officer, the JAG, the CPO) can approve payment on the invoice.	Reported under disbursements subject to PPA unless payment is to a Federal employee or agency; if so, reported under total disbursements only.
Architect-engineer (A&E) contracts which contain FAR Clause 52.232-10, payments under fixed price architect-engineer contracts. (Note: See advance payments for making advance payments under A&E contracts.)						
A. Progress payments on A&E contracts.	Yes.	30 days.	The day after the approving authority (usually the contracting officer) approves the contractor estimate of completed work or services. (Note: Approval is deemed to have occurred on the 7th day after the payment estimate (request) is received in the designated agency office. The contracting officer may specify a longer acceptance period in the contract.)	Using constructive approval, interest is computed from the 30th day after the payment request reached the designated agency office, unless the contracting officer put a longer acceptance period in the contract.	Payment estimate or request rather than an invoice.	Reported under disbursements subject to PPA.
B. Partial payments on A&E contracts for work or services completed before the close of the contract.	Yes.	30 days.	On the day after the later of: (1) Invoice receipt in the designated agency office or, (2) Work or service is accepted. (Note: Acceptance is deemed to have occurred 7 calendar days after the contractor completes the work or service. The contracting officer can specify a longer acceptance period in the contract.)	Interest is computed from the 31st day after the later of (1) or (2) in the previous column through the date the payment is made.	Yes.	Reported under disbursements subject to PPA.

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C. Final payments on A&E contracts.	Yes.	30 days.	On the day after the later of: (1) Invoice receipt in the designated agency office or (2) U.S. Government acceptance of the completed work. (Note: Acceptance is deemed to have occurred on the effective date of the settlement (the date the contracting officer signs the contract as complete.)	Interest is computed from the 31st day after the later of (1) or (2) in the previous column through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
Payments under assignment of claims. (Note: Under assignments, contractors have assigned all payments due under a contract to a financial institution. Once the notice of assignment is received in the finance office, all payments are payable to the assignee; no payment can be sent to the contractor.)	Yes, if the assigned contract was subject to PPA	30 days.	On the day after the later of: (1) Invoice receipt in the designated agency office or, (2) U.S. Government acceptance of goods or services (actual or constructive acceptance, whichever is earlier.)	Interest is computed from the 31st day after the later of (1) or (2) in the previous column through the date payment is made.	Yes.	Reported under disbursements subject to PPA if assigned contract was subject to PPA.
Awards to military personnel.	No.	As soon as possible after receiving authorizing documents. (Note: 20% of the award is withheld for taxes; a W-2 must be prepared.)	There is no "clock" however, if a ceremony is scheduled to present the check to the soldier, the check is issued in advance and given to the person who will present the award.	No.	No.	Reported under total disbursements only.
Payments under contractor bankruptcy. (Note: Contact the DFAS-IN legal office for advice on payments to bankrupt vendors. In most cases, payments are made to the trustee or debtor in possession.)	Yes, if original contract was under PPA.	30 days.	From the day after the later of: (1) Invoice receipt in the designated office, or (2) Actual or constructive acceptance, whichever is earlier.	Yes, if original contract was under PPA. Interest is computed from the 31st day after the later of (1) or (2) in previous column through date payment is made.	Some kind of payment request or directive from the bankruptcy court is needed.	Reported under disbursements subject to PPA if contract was under PPA.

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Billing period payments, such as: (1) Blanket purchase agreements (BPAs). (2) Basic ordering documents (BODs). (3) Maintenance services. (4) Copiers. (6) Household goods storage.	Yes.	Payment period should be in the procurement document, such as monthly, quarterly, and so forth. Unless there are specific terms (such as Net 10, or 15th day after billing period), these are 30 day payments. Payment is for all goods delivered during the billing period. Use receiving reports to determine what was delivered.	The day after the later of the two following events: (1) The end of the billing period, or (2) Invoice/receipt in the designated office (if an invoice is required). (Note: Acceptance of goods or services is to take place during the 30 days after the end of the billing period. It is standard business practice to pay billing period payments within 30 days.)	Yes. Interest is computed from the day after the later of (1) or (2) in the previous column through the date payment is made.	In some instances; in others, an invoice is not required. See contract to see which is true for individual payments. (Note: Exception receiving report procedures should be established with the receiving or approving activity (see the introduction). Once this procedure is established, pay the invoiced amount if an invoice is required or pay a recurring amount without an invoice.)	Reported under disbursements subject to PPA.
7) Credit cards			(1) When the billing statement is received at the Post, Camp or Station designated billing Office the invoice (not the envelope) should be date stamped by the mailroom supporting the activity with the correct invoice receipt date. When mail is delivered by the UPS directly to the designated billing office (including Post Office Boxes) the invoice must be date stamped at that office with the correct invoice receipt date (2) For entitlement computation use the designated billing office received date	Any related PPA interest will be computed based on the stamp date	Delay of more than 10 days later than the invoice is assumed to indicate an invoice was not properly receipt date stamped	
Blanket Purchase Agreements. See Billing Period Payments.						
Brand name products for authorized resale (Mostly commissary items).	Yes.	Usually 30 days; however, see agricultural, dairy, meat, and mixed payments. Contracting officers should put specific due dates in these contracts which are IAW the public law.	From the later of (1) Invoice receipt in the designated agency office, or (2) Government acceptance, actual or constructive. (Note: Contracting officers cannot put an acceptance period longer than 7 calendar days.)	Interest is computed from the day after the later of (1) or (2) in the previous column through the date payment is made.	Invoice or delivery ticket.	Reported under disbursements subject to PPA.
Car rental pymts.						

See trans pymts.						
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Cash awards to military. See awards.						
Cash payments. See SF 44 payments.						
Charge card payments. See billing period payments.						
Classified procurement documents. As long as there is enough information to determine who the payee is and there is an authorizing statement (such as the U.S. Statute which allows the procurement), these are handled like any other procurement. Most of these will come under PPA, some will not.						
Claims.	Yes.	30 days. Pay Federal employees as soon as possible, usually in 5 to 10 days.	Day after receipt of a properly adjudicated claim.	Yes, interest is due from the day after the payment due date through the date payment is made.	No, payment is made on a SF 1034 and authorization for payment from the claim officer.	Report under disbursements subject to PPA.
Classified payment vouchers. These payments are processed differently, but are under PPA or not depending on who the payee is. If the payee is listed as an exception in the section on payments subject to PPA in the introduction, all payments are not under PPA.						
Clothing allowances for military and civilian:						
A. For civilians who are directed to wear military clothing.	No.	As soon as possible, normally within 5 to 10 days.	Day after the request is received in the paying office.	No.	No. Documents required are: (1) A statement from the commander who directed the civilian to buy military clothes, and (2) A paid receipt from the civilian for the purchased clothes.	Reported under total disbursements only.

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B. Military who are authorized a civilian clothing allowance will be paid through the Defense Joint Military pay System (DJMS) Active Component (DJMS-AC). Soldiers will no longer submit their request for payment for civilian clothing through their Vendor Pay Offices						
C. For civilians who are authorized a clothing allowance, such as firefighters, guards, and so forth.	No.	As soon as possible, normally within 5 to 10 days.	Day after the request is received in the paying office. Note: These are paid quarterly, in advance of the quarter.	No.	No. Documents required are: (1) An approved SF 1034, and (2) An authorization statement from the supervisor.	Reported under total disbursements only.
D. Maternity uniforms for enlisted personnel. (Note: Enlisted soldiers are entitled to a maternity uniform allowance every 3 years. Send a copy of the payment voucher to the military pay section for input as an annotation of the soldier's LES.) The payment is made to the Army Clothing Sales Stores (AMCSS) upon receipt of invoice.	Yes No.	Usually 30 days 15 days.	From the later of: (1) Invoice receipt in the designated agency office or (2) Government acceptance, actual or constructive. Upon receipt of the bill in the designated agency office	Interest is computed from the day after the later of (1) or (2) in the previous column through the date payment is made No.	Invoice. Yes. (Note: The invoiced amount is paid and is reconciled after the payment. Any discrepancies are offset against a future bill.)	Reported under disbursements subject to PPA. Reported under total disbursements only.
Construction contracts FAR Clause 52.232-5, payments under fixed-price construction contracts. (Note: Also see advance payments.						
A. Progress payments, including payments for reaching milestones in any project.)	Yes.	14 days. The contracting officer can specify a longer time, with justification.	The day after the payment request reaches the designated agency office. (Note: DCAA may be the approving authority instead of the contracting officer.)	Interest is computed from the day after the payment due date through the date payment is made.	Payment request, not an invoice.	Report under disbursements subject to PPA.

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B. Partial payments for partial work accepted by the U.S. Government, such as each separate building, public work, or other division which has a price stated separately in the contract.	Yes.	30 days.	The day after the later of: (1) The date the invoice is received in the designated agency office, or (2) Actual or constructive acceptance (Note: Constructive acceptance is 7 calendar days after the contractor has completed work. The contracting officer can put a longer period in the contract.)	Interest is computed from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
C. Retained amounts, based on the contracting officer determination that the contractor has made satisfactory progress.	Yes.	30 days.	The day after the date the contracting officer approves the payment.	Interest is computed from the day after the payment due date through the date the payment is made.	Payment request or invoice.	Reported under disbursements subject to PPA.
D. Final payments, based on completion and acceptance or all work; payment includes any retained amount.	Yes.	30 days.	The day after the later of: (1) The invoice is received in the designated agency office, or (2) Government acceptance of the completed project. (Note: U.S. Government acceptance is the effective date of the settlement (usually the date the contracting officer signs the contract as complete.))	Interest is computed from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
Contract financing payments. See financing payments.						
Copiers. See billing period payments.						
Credit card payments. See billing period payments.						
Dairy product payments. Includes all refrigerated and nonrefrigerated products made from milk (such as cheeses) and products made from edible fats and oils, such as salad dressings.	Yes.	10 days.	From the date the invoice is received in the designated agency office.	Interest is computed from the day after the payment due date through the date payment is made.	Yes, A delivery ticket is the preferred invoice. (Note: If stamped and signed by the receiving unit, the delivery ticket serves as both the invoice and the receiving report.)	Reported under disbursements subject to PPA.
Delivery orders issued against basic contracts.	Yes, if the basic contract is under PPA.	IAW the basic contract. If the basic contract is silent, 30 days.	The day after the later of: (1) Invoice receipt in the designated agency office, or (2) Actual or constructive acceptance.	Interest is computed from the day after the payment due date through the date payment is made, if the basic contract is under PPA.	Yes, if the basic contract required an invoice.	Reported as disbursements subject to PPA if the basic contract is under PPA.

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Demurrage on cylinders. These are usually billing period payments of set amounts; they are paid without invoices and can use exception receiving report procedures. See billing period payments.						
Dependent education in overseas location. (Note: Contracts to educate dependents of soldiers and civilians in foreign countries must have a statement that the Secretary of the Army has found that the available schools are unable to adequately educate dependents.)						
A. Payments to the schools.	Yes.	30 days.	When payment request reaches the paying office.	Interest is due from the day after the payment due date through the date payment is made.	Yes. Invoice must show name, SSN of the student and the parent.	Reported under disbursements subject to PPA.
B. Reimbursements for room and board away from student's domicile.	No.	As soon as possible, normally within 5 to 10 days.	When request for reimbursement reaches the paying office.	No.	A request for reimbursement accompanied by proof charges have been paid.	Reported under total disbursements only.
Military or U.S. Government civilian employees -- also see reimbursements for personal funds.	No.	As soon as possible, normally within 5 to 10 days.	When request reaches the paying office.	No.	Request for payment or reimbursement documents that show personal funds were spent (paid receipts, charge slips, canceled check, and so forth). Approval by commander or supervisor showing the necessity for the purchase.	Reported under total disbursements only.
Environmental payments to non-Federal Government agencies.	Yes.	30 days.	From the day after the later of: (1) Invoice receipt in the designated agency office, or (2) An authorized individual approves the payment.	Interest is computed from the day after the payment due date through the date payment is made.	Yes. (Note: The approving official can stamp/sign approval on the invoice.)	Reported under disbursement subject to PPA.
Equipment rentals/leases. See billing period payments. Use exception receiving reports for payment of both differing and the same amounts.						

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Fast payment contracts	Yes.	15 days	When the invoice reaches the designated agency office.	Interest is computed from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
<p>Note: Fast payment contracts are paid based on receipt of invoice and the ven-dors proof of ship-ment, before receiv-ing activities confirm delivery. You must get confirmation re-ceipt after payment.)</p> <p>Note: Contracting officers can issue fast payment contracts only when all of the following are true:</p> <p>(1) Individual orders do not exceed \$25,000 (except that heads of executive agencies may permit a higher limit on a case by case basis);</p> <p>(2) There is both a geographical separation and a lack of communication facilities between the disbursing and receiving offices;</p> <p>(3) The contractor agrees to replace, repair, or correct damaged, missing, or incorrect shipments. contractor agrees to replace, repair, or correct damaged, missing, or incorrect shipments.</p>						
Financing payments, other than those made under construction and A&E contracts. (See construction and A&E.)	No.	7-30 days. (Note: The contracting officer can put a specific due date in the contract of no less than 7 nor more than 30 days.)	Upon receipt in the designated agency office. (Note: If the contract requires an audit or other review of a specific financing request, the paying office is not required to make payments by the date specified in the contract.)	No.	Payment request required.	Reported under total disbursements only.
Includes: (1) Advance payments (Also, see advances). (2) Progress payments based on costs under FAR Clause 52.232-16, progress payments. (3) Progress payments based on a percentage or stage of completion. (4) Interim payments on cost-type contracts.						
Food payments See agricultural, dairy, fish, or meat pymts.						
Foreign vendors. (NOTE: Foreign governments or quasi-government contracts subject to bilateral agreement or memorandum of understanding are not subject to the PPA.)	Yes.	30 days.	The day after the invoice reaches the designated agency office.	Yes, compute interest from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
Freight payments -- also see transportation payments. (1) Bills for small packages, such as United Parcel Service (UPS), Federal Express, and so forth.						
(A) Paid with invoice.	Yes.	30 days.	Day after the invoice is received in the designated agency office.	Interest is computed from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
(B) Paid at the time of delivery, usually from the imprest fund.	No.	N/A	N/A	N/A	N/A	Reported under total disbursements only.

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(2) From the Post Office (USPS).	No.	15 days.	Day after the invoice is received in the designated agency office.	No.	Invoice or delivery ticket.	Reported under total disbursements only.
(3) Freight charges on contracts.						
Note: If freight charges exceed the amount specified in the contract or an FOB other contract does not estimate a dollar amount for freight, you should contact the funds control official who is monitoring funds and request a written approval to pay the freight charge. If the charge exceed \$100 or 10% of the con-tract total, whichever is less, a contract modification is required.						
(A) FOB other.	Yes.	30 days. (Note: Freight charges are usually paid with the payment for goods but can be paid later.)	Day after the later of: (1) Invoice reaches the designated agency office, or (2) Actual or constructive acceptance occurs.	Interest is computed from the day after the payment due date through the date payment is made.	Yes. (Note: Freight charges may be a line item on the invoice for goods or may be submitted as a separate invoice.)	Reported under disbursements subject to PPA.
(B) FOB destination. Contractors ship goods at their own expense and are not reimbursed by the U.S. Government. Fuel payments -- also see billing period payments for charge-card payments. (Yes.	30 days.	The day after the later of: (1) Invoice receipt in the designated agency office, or (2) Actual or constructive acceptance. (Note: See billing period payments for how to pay gasoline credit cards.)	Interest is computed from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
<p>Notes for FOB destination:</p> <p>1. These instructions apply to all payments to non-U.-S. Government business concerns, whether purchased by credit card, DFSC contracts or locally issued contracts.)</p> <p>2. Federal excise taxies are paid and a refund is requested from IRS for that part of the fuel that is used:</p> <p>(a) On federal land (non-highway).</p> <p>(b) In boats</p> <p>(c) In war machines, including aircraft.</p> <p>(d) In non-vehicle motors.</p> <p>3. USPFOS are not subject to the tax but some vendors may insist on receiving it. If so, USPFOS file for refund to IRS.)</p>						
U.S. Government agencies.	No.	15 days.	Upon receipt of the bill in the designated agency office.	No.	Yes. (Note: The invoiced amount is paid and is reconciled after the payment. Any discrepancies are offset against a future bill.)	Reported under total disbursements only.
U.S. Government bill of lading --See transportation payments.						
Government travel system (GTS) and LOPA payments -- See transportation payments.						
Handling charges. These are paid like freight charges on contracts.						
<p>Honorariums or fees.</p> <p>(Note: Payments over \$250 must be approved by the MACOM Chief of Staff for requests from installations or by the Vice Chief of Staff of the Army or the Director of the Army Staff for MACOM/DA staff level requests.)</p>						

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(1) When paid at the time of the speaker's presentation (credit card check).	No.	The payment is cut before the presentation and given to the U.S. Government employee who is to present it to the speaker. The speaker signs the voucher to signify receipt. The best voucher to use is the SF 44.	N/A	No.	No. However, the U.S. Government employee who gives the check to the speaker must obtain the speaker's signature, Tax Identification Number (TIN) and return the signed voucher to program manager vendor pay.	Reported under total disbursements only.
(2) When paid on an invoice which is received after the presentation.	Yes.	30 days.	Day after the later of: (1) Invoice is received in the designated agency office, or (2) Acceptance.	Interest is computed from the day after the payment due date through payment is made.	Yes.	Reported under disbursements subject to PPA.
Household Goods Storage . See transportation payments.						
Household Goods Claims. See claims.						
Instructions. See tuition/training payments and Junior ROTC instructions.						
Invoice payments in general; will apply to most procurement documents.	Yes.	30 days.	The day after the later of: (1) Invoice receipt in the designated agency office, or (2) Actual or constructive acceptance.	Interest is computed from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
Janitorial services. See billing period payments.						
Junior ROTC instructors at schools. Retired military employed by schools as instructors or administrators of the ROTC program are paid by the school. School may pay them any salary they choose. The U.S. Government will reimburse the school for an amount that equals ½ the difference between the retiree's retired pay and any active duty pay and allowances earned if called back to active duty. Military pay personnel furnish the figure to the school so the school can bill the U.S. Army.	Yes.	30 days.	The day after proper documents are received from the school in the designated agency office. Necessary documents are: (1) Two copies of a completed SF 1034. (2) An authenticated copy of the document from MIL PAY furnishing pay figures to the school. (Note: Schools should submit these requests at regular intervals; however, they are not to submit requests more often than once a month.)	Interest is computed from the day after the payment due date through the date payment is made.	No. See note in clock starts column. (Note: Before payments are made, there must be on file an authenticated copy of DA 3126, Application and Agreement for Establishment of a Junior Reserve Officers Training Corps Unit.)	Reported under disbursements subject to PPA.

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Leases. See property leases and billing period payments.						
Library materials. These materials can be paid for in advance. See advance payments for subscriptions.						
Local Governments.						
(1) Payments to State and local Governments.	Yes.	30 days.	The day after the later of: (1) Invoice receipt in the designate billing office, or (2) Actual or constructive acceptance.	Interest is computed from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
(2) National Guard payments on State contracts. See National Guard/State contracts.						
LOPA payments. See transportation payments.						
Maintenance contracts. See billing period payments.						
Maternity uniforms. See clothing allowances.						
Meat and meat-food products from any source, including grocery stores. Examples are: (1) Fresh or frozen poultry. (2) Chilled or frozen meats. (3) Processed meats, such as lunch meat, frankfurters, ham, bacon. (4) Fresh eggs from any type fowl. (5) Egg products.	Yes.	7 days.	From delivery.	Interest is computed from the day after the payment due date through the date payment is made.	Yes; the delivery ticket is the preferred invoice. (NOTE: If you use the delivery ticket as an invoice, you must ensure all the information required on the invoice is included on the delivery ticket.)	Reported under disbursements subject to PPA.
Media payments. See advertising payments.						
Medical payments to non-U.S. Government health care professionals or facilities (Note: An IRS Form 1099 is required in January for cumulative payments made to healthcare professionals and facilities if payments reached or exceeded \$600 to one person, partnership, or corporation in the same calendar year.)	Yes.	30 days.	The day after the date medical entitlement personnel approve the bill as a U.S. Government bill (as opposed to a bill the individual who received the care must pay for emergency medical care). Bills for pre-approved medical services must be paid 30 days after the invoice reaches the designated agency office.	Interest is computed from the day after the due date through the date payment is made.	Invoice is required; it is usually the document sent to the medical entitlement approving authority.	Reported under disbursements subject to PPA.

TYPE PAYMENT	SUBJECT TO PPA	PAYMENT PERIOD	CLOCK STARTS	INTEREST DUE	INVOICE REQUIRED	PPA REPORT
Meeting attendance. See advance payments, tuition/training.						
Mixed food orders, such as one payment which covers 7-day items, 10-day items, and 30-day items.	Yes.	All items are due payment according to the items mandated due date. Items paid early will be reported as early payment and items paid late will include PPA interest with the payment and reported in the PPA report.	The day after: (1) Invoice receipt in the designated agency office, or (2) Delivery depending upon type of products.	Invoice is computed from the day after the items payment due date through the date payment is made.	Yes. Delivery tickets signed by the receiving unit are used as both invoices and receiving reports.	Reported under disbursements subject to PPA.
National Guard/State contracts						
(1) Contracts issued by State and paid with State funds.	No.	As specified in the contract or as determined in the USPFO.	N/A.	No.	Yes.	Reported under total disbursements only.
(2) Contracts issued by Federal contracting officers in their capacity as Federal employees and paid with Federal funds	Yes.	30 Days	The day after the later of: (1) Invoice receipt in the designated agency office, or (2) Actual or constructive acceptance.	Computed from the day after the due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
Notary public fees for employees who must use a notary for their jobs.	Yes.	30 Days	Day after approved request reaches the FAO/DAO.	Computed from the day after the due date through the date payment is made.	No. Required documents are prepared approved SF 1034 and a written statement from employee's supervisor stating that it is a requirement for the job.	Reported under disbursements subject to PPA.
Official documents required for investigations:						
(1) If paid in advance.	No.	Checks or cash are given to the investigator who will buy the documents. The investigator gets a signed, dated receipt from the official from whom she/he buys the documents and returns it to the FAO/DAO.	N/A	No.	No. The signed receipt is returned to finance.	Reported under total disbursements only.

TYPE PAYMENT	SUBJECT TO PPA	PAYMENT PERIOD	CLOCK STARTS	INTEREST DUE	INVOICE REQUIRED	PPA REPORT
(2) If paid by invoice.	Yes, unless payment is to another Federal government agency.	30 days. (15 days to another Federal Government agency).	The day after the later of: (1) Invoice receipt in the designated agency office, or (2) Receipt of documents.	Yes, unless payment is to another Federal Government agency. Interest is computed from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA.
Personal property shipments. See transportation payments.						
Postage (the pay-as-you-go postage program is for the decentralized purchase of postage).	No.	Advance payment: (1) A (credit card) check is given to the authorized U.S. Army employee to take to the post office for the purchase, or (2) An electronic funds transfer (EFT) is sent to the servicing Postmaster's bank for deposit into the post office account; purchases are made against the account by the authorized U.S. Army employee.	When request is received in the paying office from the authorized U.S. Army employee (usually a postal official or invoice from bank).	No.	No. The person purchasing the postage must get a signed, paid receipt from the post office if option (1) in the payment period column is used. The receipt is kept by the credit card manager., who upon reconciling the bank invoice to receipts will forward to the vendor pay office for payment.	Reported under total disbursements only.
Professional society memberships, or fees for test for medical personnel.	No.	As soon as possible after the request reaches the paying office. There may be time constraints on testing fees, which must reach the organization before the DoD employee can take a scheduled test.	When the request reaches the paying office.	No.	No. Documents required are: (1) Notice from the organization on upcoming test or a brochure on the professional society which lists it's fees, and (2) An approval from the employee's supervisor that the membership or test will benefit the U.S. Government and that the specified employee must take the test or be a member.	Reported under total disbursements only.

TYPE PAYMENT	SUBJECT TO PPA	PAYMENT PERIOD	CLOCK STARTS	INTEREST DUE	INVOICE REQUIRED	PPA REPORT
Property leases. (When the U.S. Government is leasing property from a private owner).	Yes.	30 days (these are usually billing periods, such as monthly, quarterly). These payments are made in arrears of the billing period, not in advance of the billing period; most of them are for 30 days after the end of the billing period.	At the end of the billing period.	Interest is computed from the day after the payment due date through the date payment is made.	No. An exception type receiving report is used.	Reported under disbursements subject to PPA.
Quarterly payments. See billing period payments.						
Ratification of contracts. See after-the-fact ratification.						
Recruiting duty. Recruiters can be reimbursed for personal funds they spent for official reasons; see reimbursements for personal funds.						
Recurring payments. See billing period payments.						
Reimbursements for personal funds used on official business. (Note: Other than recruiting duty and reconnection expenses when a military is moved at the direction of the U.S. Army, personal funds must have been spent under urgent and unforeseen circumstances.)	No.	As soon as possible.	When documents reach the paying office.	No.	No. Documents required are: (1) SF 1164 with commander or supervisor's approval, and a statement by the claimant that the claim is true and correct and that s/he has not received reimbursement (2) Proof of expenditure, such as canceled checks, personal chargecard slips, or paid receipts.	Reported under total disbursements only.
Rentals/leases. See transportation payments for car rentals, billing period payments for other type rentals, and property leases for lease of real property.						
Rewards. See apprehension and confinement.						
ROTC instructors. See Junior ROTC instructors.						

TYPE PAYMENT	SUBJECT TO PPA	PAYMENT PERIOD	CLOCK STARTS	INTEREST DUE	INVOICE REQUIRED	PPA REPORT
Small parcel payments. See freight.						
Small purchase chargecard payments.	Yes.	30 days.	Day after the bill is received in the paying office.	Interest is computed from the day after the payment due date through the date payment is made.	The official invoice is the summary bill sent to the paying office; individual card-holders and approving official's bills serve as receiving reports.	Reported under disbursements subject to PPA.
Standard Form 44 payments:						
(1) Cash payment at time of purchase.	No.	N/A	N/A. The class a agent pays cash at the time of purchase.	No.	After paying for the purchase, the ordering officer: (1) Has the vendor sign and date the 44 in "Seller" block on copy 1, (2) Gives copy 2 to vendor, and (3) Sends copies 1 & 3 to the paying office.	Reported under total disbursement only.
(2) Check payments on SFs 44.	Yes.	30 days.	Day after the day of purchase. (Note: The ordering officer asks the seller to sign the invoice and return it to him/her. That becomes invoice received in the designated agency office. The ordering officer also accepts the goods at the same time. Therefore, both invoice receipt and acceptance occur at the time when the order officer buys the goods.)	Interest is computed from the day after the payment due date through the date payment is made.	Yes. The invoice is given to the ordering officer at the time of purchase. The ordering officer must get the invoice and receiving report copies (1 & 3) to the paying office within 15 days after the purchase.	Reported under disbursements subject to PPA.
Payments to State Governments. See local government payments and National Guard State contracts.						
Subscriptions. See advance payments.						

TYPE PAYMENT	SUBJECT TO PPA	PAYMENT PERIOD	CLOCK STARTS	INTEREST DUE	INVOICE REQUIRED	PPA REPORT
Toll fees. Note: These can be cash advances to individuals who must pay the toll fees or a check payment can be made to the Gov-ernment entity to whom the fees are due to cover tolls for a specified time, such as monthly or quarterly.						
(1) Fees paid in cash, usually from the imprest fund.	No.	N/A	N/A	No.	No.	Reported under total disbursements only.
(2) Check payments to Government entity.	Yes, if non-Federal agency.	30 days (15 days if Federal agency).	The day after the later of: (1) Invoice receipt in the designated agency office, or (2) 7 days after the tolled area was used. (Note: A billing period type payment schedule should be established with the tolling authority if tolled areas are used frequently.)	Yes, unless to another Federal agency. Interest is computed from the day after the payment due date through the date payment is made.	Yes.	Reported under disbursements subject to PPA, unless payment is to another Federal agency. Payments to other Federal agencies are reported under total disbursements only.
Training/tuition payments. See advance payments.						
Transportation payments:						
(1) Personal property shipments, including packing, crating, drayage, and unpacking charges on a commercial bill of lading or on local contracts.	Yes.	The transportation office has 15 days from date stamp or receipt of invoice (if not date stamped the statement date is used to start the PPA clock. The paying office has 15 days to make the payment to the vendor for a total of 30 days.	When bills reach the transportation officer. If a charge or invoice is been disputed the PPA clock stops. However, transportation must return the invoice to vendor within 7 days from receipt in order for the PPA clock to stop. A dispute must be identified on the invoice in such a manner the paying office will be aware of when the PPA clock stops and starts back up again.	Interest is computed from the day after the payment due date through the date payment is made.	Documents required are: (1) The U.S. government bill of lading or other contract. (2) The transportation officer's statement that services were performed (usually an approval statement on an SF 1113). (3) The Joint Travel Regulation citation authorizing the move. (4) An explanation of excess weight, if any. (5) Weight verification statement.	Reported under disbursements subject to PPA.

TYPE PAYMENT	SUBJECT TO PPA	PAYMENT PERIOD	CLOCK STARTS	INTEREST DUE	INVOICE REQUIRED	PPA REPORT
(2) Car rentals.	Yes.	30 days.	When the invoice reaches the designated agency office, usually the vendor pay office but sometimes the traveler.	Interest is computed from the day after the payment due date through the date payment is made. (Note: Interest accrual stops if there is a dispute between the DoD and the car rental company of alleged damages caused by a U.S. Government traveler.)	Yes. The car rental company must attach a copy of the travelers travel orders to the invoice.	Reported under disbursements subject to PPA.
Notes 1. Most travelers charge car rental costs to their Gov-ernment chargecard or pay cash, are reimbursed on their travel voucher, and use the reimburse-ment to pay the credit card company or reimbursement of their personal funds. However, the proce-dures given here are for payments directly to the car rental company when the traveler did not have a chargecard or when the car rental compa-ny is asking for pay-ment for damages done to their vehicle by a U.S. Government traveler.) 2. The U.S. government pays the rates negotiated by the Military Traffic Management command with car rental companies for maintenance, lubricants, servicing, additional insurance, or for damage to the vehicle while it was being used for non-business trips						
(3) Government bills of lading (GBLs). Note: GBLs are approved by the transportation officer.	Yes.	30 days.	The day after the bill is received by the transportation officer.	Interest is computed from the day after the payment due date through the date of payments.	The GBL (SF 1103A), with a carrier certi-fication statement at the bottom is used as the invoice. Carriers also send an SF 1113 voucher or a computer-gen-erated facsimile of the SF 1113.	Reported under disbursements subject to PPA.
(4) Government Travel System (GTS) or LOPA payments for airplane, bus or rail tickets (Note: The chargecard company issues credit on a succeeding bill. They do not issue check refunds.)	Yes.	30 days.	Day after the bill is received from charge card or commercial company in the travel office.	Interest is computed from the day after the payment due date through the date payment is made. (Note: The credit card company's bill may have late charges and differ-ent due dates; their charges are ignored and PPA rules are applied to each payment.)	Yes. A print-out accompanied by an SF 1113 (LOPA) or SF 1034 (GTS). The transportation officer approves the SF 1113 or SF 1034 as a receiving report and sends it to the paying office.	Reported under disbursements subject to PPA.
(5) Household goods storage.	Yes.	30 days.	These are usually billing period payments; the clock starts from the later of: (1) The end of the billing period, or (2) The invoice is received in the designated agency office.	Interest is computed from the day after the payment due date through the date payment is made.	Usually; how-ever these can be set up as recurring pay-ments using an exception type receiving report format. In that case, neither an invoice or receiving report is necessary.	Reported under disbursements subject to PPA.
Travel payments. see transportation payments (GTS).						

TYPE PAYMENT	SUBJECT TO PPA	PAYMENT PERIOD	CLOCK STARTS	INTEREST DUE	INVOICE REQUIRED	PPA REPORT
Tuition/training payments. See advance payments.						
United States -- Government agencies.						
Utilities, such as water, gas, phone and electricity if subject to terms required by other U.S. Government authorities not subject to the PPA.	No.	Due as directed by the utility company. (Note: If the bill requires payment "By" a certain date, the payment must reach the utility company on or before that date. These are not reported as early payments.	As defined on the bill.	PPA interest is not required but any late charges assessed by the utility company are paid. These late charges are not reported as interest on the PPA report.	Standard bill used by the utility company.	Reported under total disbursements only.
If acquired through contracts of other written requests.	Yes.	30 days or terms of the contract will prevail.	Day after the invoice reaches the designated agency office.	Interest is computed from the day after the payment due date through payment is made.	Yes. Standard bill used by the utility company.	Report under disbursements subject to PPA.
If there is no contract or the contract is silent about payment terms. (Note: The amount invoiced on these bills is paid and receiving activities confirm the amount after the payment. If there is a discrepancy, the amount is offset against the next month's bill. If such an offset is made, furnish an explanation to the utility. For these reasons, the paying office should be the designated agency office.)	Yes.	30 days.	Day after bill reaches the designated agency office. (Note: Any funds collected from employees who made unofficial long distant phone calls are deposited back into the account from which the phone bill was paid.)	Interest is computed from the day after the payment due date through the date payment is made.	Yes. Standard bill used by the utility company.	Reported under disbursements subject to PPA.